

# SENATE BILL 167

Q3

2lr1216

---

By: **Senator Currie**

Introduced and read first time: January 19, 2012

Assigned to: Budget and Taxation

---

Committee Report: Favorable

Senate action: Adopted

Read second time: February 10, 2012

---

## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Tax Credits for Qualifying Employees with Disabilities – Sunset Repeal**

3 FOR the purpose of repealing certain termination provisions and altering certain  
4 dates of applicability for certain tax credits allowed to employers that hire  
5 certain qualifying individuals with disabilities; and generally relating to certain  
6 tax credits allowed to employers that hire certain qualifying employees facing  
7 certain employment barriers.

8 BY repealing and reenacting, with amendments,

9 Chapter 112 of the Acts of the General Assembly of 1997, as amended by  
10 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of  
11 the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the  
12 General Assembly of 2003, Chapter 394 of the Acts of the General  
13 Assembly of 2006, Chapter 370 of the Acts of the General Assembly of  
14 2007, Chapter 658 of the Acts of the General Assembly of 2008, Chapter  
15 290 of the Acts of the General Assembly of 2009, Chapter 252 of the Acts  
16 of the General Assembly of 2010, and Chapter 558 of the Acts of the  
17 General Assembly of 2011

18 Section 4 and 6

19 BY repealing and reenacting, with amendments,

20 Chapter 113 of the Acts of the General Assembly of 1997, as amended by  
21 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of  
22 the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the  
23 General Assembly of 2003, Chapter 394 of the Acts of the General

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 Assembly of 2006, Chapter 370 of the Acts of the General Assembly of  
2 2007, Chapter 658 of the Acts of the General Assembly of 2008, Chapter  
3 290 of the Acts of the General Assembly of 2009, Chapter 252 of the Acts  
4 of the General Assembly of 2010, and Chapter 558 of the Acts of the  
5 General Assembly of 2011  
6 Section 4 and 6

7 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
8 MARYLAND, That the Laws of Maryland read as follows:

9 **Chapter 112 of the Acts of 1997, as amended by Chapter 614 of the Acts of**  
10 **1998, Chapter 448 of the Acts of 2000, Chapter 454 of the Acts of 2003, Chapter**  
11 **394 of the Acts of 2006, Chapter 370 of the Acts of 2007, Chapter 658 of the**  
12 **Acts of 2008, Chapter 290 of the Acts of 2009, Chapter 252 of the Acts of 2010,**  
13 **and Chapter 558 of the Acts of 2011**

14 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be  
15 applicable to all taxable years beginning after December 31, 1996 [but before January  
16 1, 2015]; provided, however, that the tax credit under § 21–309 of the Education  
17 Article, as enacted under Section 1 of this Act, shall be allowed only for employees  
18 hired on or after October 1, 1997 [but before July 1, 2012; and provided further that  
19 any excess credits under § 21–309 of the Education Article may be carried forward  
20 and, subject to the limitations under § 21–309 of the Education Article, may be applied  
21 as a credit for taxable years beginning on or after January 1, 2015].

22 SECTION 6. AND BE IT FURTHER ENACTED, That, subject to the provisions  
23 of Section 4 of this Act, this Act shall take effect October 1, 1997. [It shall remain in  
24 effect for a period of 14 years and 9 months and at the end of June 30, 2012, with no  
25 further action required by the General Assembly, this Act shall be abrogated and of no  
26 further force and effect.]

27 **Chapter 113 of the Acts of 1997, as amended by Chapter 614 of the Acts of**  
28 **1998, Chapter 448 of the Acts of 2000, Chapter 454 of the Acts of 2003, Chapter**  
29 **394 of the Acts of 2006, Chapter 370 of the Acts of 2007, Chapter 658 of the**  
30 **Acts of 2008, Chapter 290 of the Acts of 2009, Chapter 252 of the Acts of 2010,**  
31 **and Chapter 558 of the Acts of 2011**

32 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be  
33 applicable to all taxable years beginning after December 31, 1996 [but before January  
34 1, 2015]; provided, however, that the tax credit under § 21–309 of the Education  
35 Article, as enacted under Section 1 of this Act, shall be allowed only for employees  
36 hired on or after October 1, 1997 [but before July 1, 2012; and provided further that  
37 any excess credits under § 21–309 of the Education Article may be carried forward  
38 and, subject to the limitations under § 21–309 of the Education Article, may be applied  
39 as a credit for taxable years beginning on or after January 1, 2015].

1 SECTION 6. AND BE IT FURTHER ENACTED, That, subject to the provisions  
2 of Section 4 of this Act, this Act shall take effect October 1, 1997. [It shall remain in  
3 effect for a period of 14 years and 9 months and at the end of June 30, 2012, with no  
4 further action required by the General Assembly, this Act shall be abrogated and of no  
5 further force and effect.]

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
7 June 1, 2012.

Approved:

---

Governor.

---

President of the Senate.

---

Speaker of the House of Delegates.